1945

File No. O. Karachi Municipal Act 45

Legal Department

A **BRANCH**

Subject:— Opinions under the City of Karachi Municipal Act, 1933

P & E

File No. O. Karachi Municipal Act 45

Gen. 194 e.

411-A

C O N T E N T S.

Legal Department File No. C.Karachi Mupl.Act/45.

Sr.No	R.I. / C.No.	Subject.	Pages.
		Opinions under the City of Karachi Municipal Act, 1933.	
1	30-6-1945	Validity of the Municipal Corporation of the City of Karachi levying terminal tax on grains (rice and jawar) imported by the Government of Bombay from Baluchistan via Karachi.	1-2.

SMT/6.7.

Office of the R.L.A.

Except in cases where the goods are imported for Government use no exemption from the terminal tax can be claimed (see clause (b) of rule 6 of the Terminal tax Rules of the Karachi Municipal Corperation). The rules do not provide for the refund of the terminal tax on the goods being exported. In the present case the goods imported by the Bombay Government into Karachi were not for Government use but for the civil consumption. Consequently the terminal tax was validly levied by the Karachi Municipality and no refund thereof can be legally claimed. The view expressed by the Chief Officer, Karachi Municipal Corporation in his letter at page 13 ante is correct.

Sd/- P.N.N.
29/4-45.

Remembrancer of Legal Affairs.

U.O. to F.D.(Supply), No. 4876, dated the 30th June 1945.

SHT/6.7.